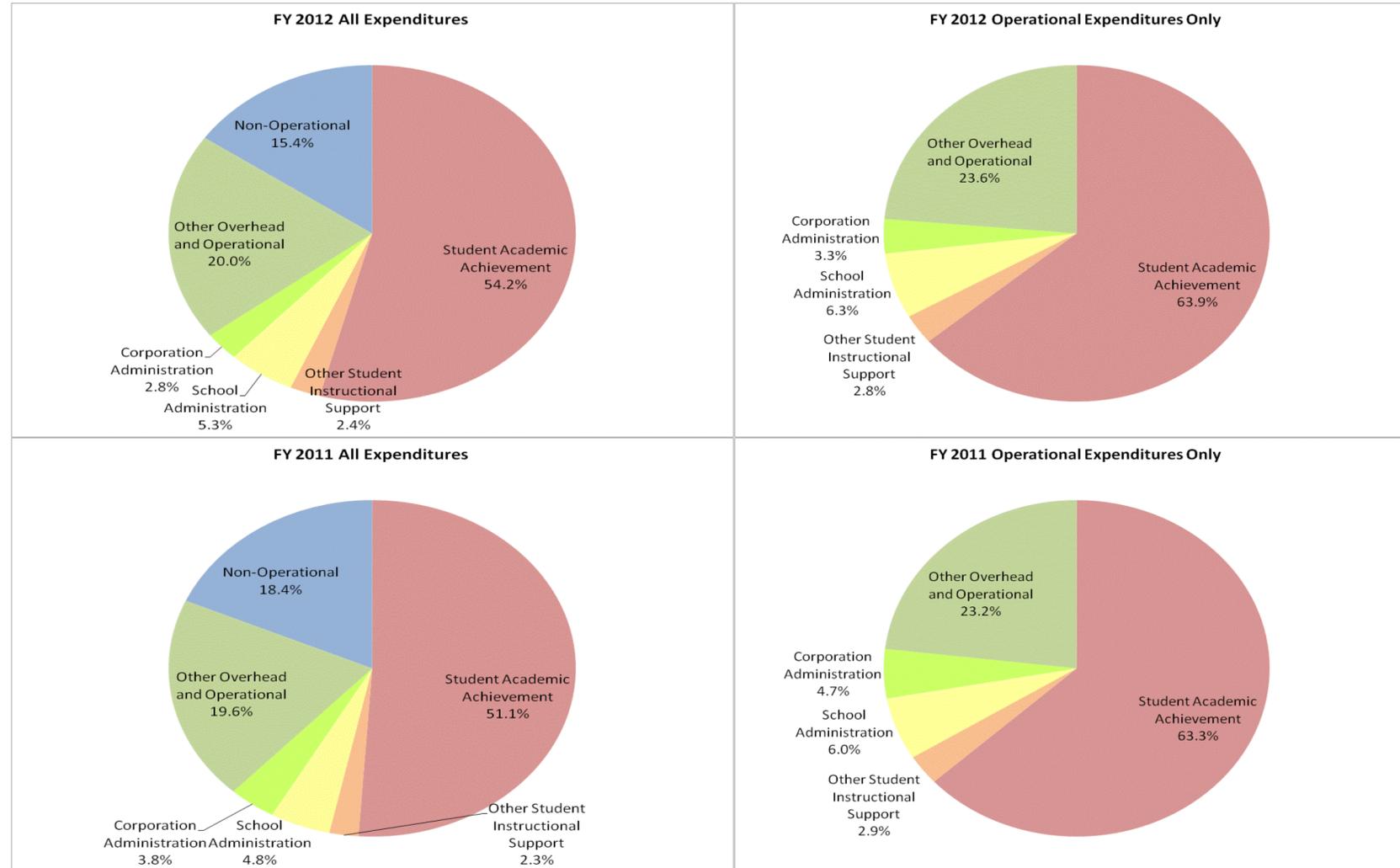


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownstown Cnt Com Sch Corp (3695)

Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,433,893	56.2%	\$8,092,431	52.2%	\$8,367,819	51.1%	\$8,447,878	54.2%
Student Instructional Support	\$1,030,188	6.9%	\$1,054,468	6.8%	\$1,166,087	7.1%	\$1,203,726	7.7%
Overhead and Operational	\$3,662,175	24.4%	\$3,748,060	24.2%	\$3,829,689	23.4%	\$3,543,035	22.7%
Nonoperational	\$1,890,490	12.6%	\$2,609,534	16.8%	\$3,018,239	18.4%	\$2,399,614	15.4%
Grand Total	\$15,016,745		\$15,504,493		\$16,381,834		\$15,594,253	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	63.0%	59.0%	58.2%	61.9%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownstown Cnt Com Sch Corp (3695)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$152,538			
	11100 Regular Programs; Elementary	\$2,348,414	\$2,909,784	\$2,733,155	\$2,576,652	10%	-11%	-6%
	11200 Regular Programs; Middle/Junior High	\$1,243,821	\$1,564,414	\$1,419,296	\$1,438,688	16%	-8%	1%
	11300 Regular Programs; High School	\$1,422,282	\$1,838,864	\$2,009,928	\$1,953,150	37%	6%	-3%
	11410 Vocational Education; Agriculture A	\$77,133	\$90,944	\$97,273	\$99,328	29%	9%	2%
	11450 Vocational Education; Consumer and Homemaking	\$121,376	\$72,963	\$74,655	\$75,892	-37%	4%	2%
	11480 Vocational Education; Industrial Education A	\$62,998	\$83,561	\$83,298	\$85,135	35%	2%	2%
	11520 Vocational Education; Area School Participation	\$33,488	\$15,726	\$53,032	\$42,593	27%	171%	-20%
	12110 Gifted And Talented; Gifted and Talented	\$145,189	\$146,314	\$151,024	\$191,784	32%	31%	27%
	12210 Mental Disabilities; Mild Mental Disabilities	\$241,604	\$337,967	\$544,020	\$510,769	111%	51%	-6%
	12350 Physical Impairment; Homebound	\$357	\$0	\$0	\$0	-100%		
	12510 Culturally Different; Communication Disorders	\$82,125	\$94,193	\$135,504	\$140,038	71%	49%	3%
	12520 Culturally Different; Compensatory	\$19,217	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$55,623	\$73,550	\$79,026	\$81,046	46%	10%	3%
	12710 Equal Opportunity At Risk	\$943	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$53,601	\$28,213	\$59,771	\$69,748	30%	147%	17%
	12900 Other Special Programs	\$0	\$1,109	\$0	\$1,771		60%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$22,814	\$27,227	\$23,151	\$959	-96%	-96%	-96%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,309	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$35,202	\$32,118	\$19,654	\$21,498	-39%	-33%	9%
	16100 Remediation Testing	\$61,599	\$71,581	\$73,261	\$75,862	23%	6%	4%
	16200 Preventive Remediation	\$0	\$0	\$71,859	\$0			-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$199,428	\$211,539	\$202,792	\$320,238	61%	51%	58%
	22110 Improvement of Instruction; Service Area Direction	\$1,713	\$725	\$112	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$94,689	\$110,487	\$176,484	\$104,219	10%	-6%	-41%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$507	\$55,300			> 500%
	22220 Library/Media Services; School Library	\$117,276	\$173,134	\$171,126	\$173,986	48%	0%	2%
	22230 Library/Media Services; Audiovisual	\$2,065	\$2,471	\$1,529	\$2,245	9%	-9%	47%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,492	\$39,057	\$20,146	\$36,990	> 500%	-5%	84%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$90,940	\$26,069			-71%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$15,000	\$0			-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,282	\$166,491	\$61,277	\$211,383	44%	27%	245%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,567	\$0	\$0	\$0			
Student Academic Achievement Total		\$6,970,606	\$8,092,431	\$8,367,819	\$8,447,878	21%	4%	1%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$27,946	\$33,142	\$425	\$153	-99%	-100%	-64%
	21130 Attendance and Social Work Services; Social Work Services	\$2,853	\$700	\$5,779	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$204,035	\$247,413	\$277,690	\$279,613	37%	13%	1%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$500	\$0			-100%
	21340 Health Services; Nurse Services	\$82,086	\$96,757	\$94,730	\$94,690	15%	-2%	0%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$1,020			
	24100 Office of The Principal	\$512,786	\$676,456	\$786,962	\$828,250	62%	22%	5%
Student Instructional Support Total		\$829,705	\$1,054,468	\$1,166,087	\$1,203,726	45%	14%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$18,772	\$21,821	\$17,621	\$16,696	-11%	-23%	-5%
	23120 Board of Education; Service Area Assistants	\$233,225	\$27,176	\$28,405	\$28,140	-88%	4%	-1%
	23150 Board of Education; Legal Services	-\$3,249	\$79	\$0	\$0		-100%	
	23190 Board of Education; Other Governing Body Services	\$8,788	\$11,571	\$16,062	\$15,914	81%	38%	-1%
	23210 Executive Administration; Office of The Superintendent	\$131,907	\$163,467	\$167,927	\$173,153	31%	6%	3%
	23220 Executive Administration; Community Relations	\$2,291	\$1,952	\$1,011	\$1,159	-49%	-41%	15%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,722	\$1,315	\$2,219	\$1,210	-30%	-8%	-45%
	23290 Executive Administration; Other Executive Administration Services	\$2,927	\$25,662	\$176,000	\$0	-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$104,180	\$112,253	\$113,739		9%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$21,685	\$24,708	\$27,360		26%	11%
	25150 Fiscal Services; Payroll Services	\$0	\$44,207	\$46,485	\$47,633		8%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$6,400	\$0	\$761	\$0	-100%		-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25195 Other Fiscal Services; Bank Account Service Charge	\$5	\$20	\$0	\$30	500%	50%	
	25750 Personnel Services; Health Services	\$1,410	\$21,371	\$23,518	\$5,215	270%	-76%	-78%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$1,077	\$0	\$1,590		48%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$59,549	\$64,078	\$63,693		7%	-1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,150,191	\$1,161,934	\$1,083,049	\$1,033,884	-10%	-11%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,664	\$19,022	\$9,059	\$8,836	56%	-54%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$137,779	\$217,769	\$215,481	\$229,660	67%	5%	7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,594	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$2,425	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$16,700	\$10,023	\$15,501	\$9,141	-45%	-9%	-41%
	26700 Operation and Maintenance of Plant Services; Insurance	\$83,139	\$63,725	\$75,601	\$77,877	-6%	22%	3%
	27010 Student Transportation; Service Area Direction	\$0	\$49,164	\$49,946	\$51,140		4%	2%
	27100 Student Transportation; Vehicle Operation	\$419,420	\$477,627	\$521,189	\$522,571	25%	9%	0%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$2,457			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$183,652	\$238,439	\$264,357	\$301,120	64%	26%	14%
	27400 Student Transportation; Purchase of School Buses	\$286,889	\$217,500	\$176,614	\$4,112	-99%	-98%	-98%
	27500 Student Transportation; Insurance on Buses	\$24,311	\$18,510	\$26,554	\$30,508	25%	65%	15%
	27700 Student Transportation; Contracted Transportation Services	\$11,150	\$13,478	\$11,904	\$15,156	36%	12%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$184,595	\$299,287	\$306,404	\$338,947	84%	13%	11%
	31400 Food Services Operations; Food Purchases	\$311,506	\$444,397	\$382,404	\$394,608	27%	-11%	3%
	31900 Other Food Services	\$18,751	\$12,054	\$10,579	\$27,487	47%	128%	160%
Overhead and Operational Total		\$3,241,963	\$3,748,060	\$3,829,689	\$3,543,035	9%	-5%	-7%
Nonoperational								
	33200 Community Recreation	\$2,586	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$104,523	\$123,695	\$147,411	\$164,793	58%	33%	12%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$7,399	\$3,148	\$10,535	\$74,825	> 500%	> 500%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$29,548	\$85,343	\$48,800	\$47,253	60%	-45%	-3%
	45100 Building Acquisition, Construction and Improvements	\$80,694	\$272,386	\$850,898	\$337,150	318%	24%	-60%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$78,520	\$78,520	\$78,520		0%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$49,061	\$52,577	\$54,379	\$40,640	-17%	-23%	-25%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,440	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$99,916	\$493,272	\$284,686	\$136,384	36%	-72%	-52%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,750	\$31,736	\$35,124	\$20,771	63%	-35%	-41%
	51100 Debt Services; Principal on Debt; Bonds	\$440,000	\$1,015,000	\$1,120,000	\$1,175,000	167%	16%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$511,898	\$441,241	\$337,935	\$288,075	-44%	-35%	-15%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$15,500	\$8,115	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$502,500	\$0	\$0	\$0	-100%		
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$46,600	\$34,000			-27%
	60700 Nonprogramed Charges; Scholarships	\$0	\$4,500	\$3,350	\$2,202		-51%	-34%
Nonoperational Total		\$1,860,815	\$2,609,534	\$3,018,239	\$2,399,614	29%	-8%	-20%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$86,217	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$649,414	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$18,542	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,267,280	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,670	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$82,533	\$0	\$0	\$0			
Prorated By Fund Total		\$2,113,656	\$0	\$0	\$0			